

1 Code of 1954. (relating to the coverage of agricultural labor)  
2 is amended by striking out "\$150" and inserting in lieu  
3 thereof "\$50", and by striking out "20" and inserting in lieu  
4 thereof "10".

5 (d) The amendments made by subsections (a) and (c)  
6 shall apply with respect to remuneration paid after Decem-  
7 ber 1967; the amendments made by subsection (b) shall be  
8 applicable (A) in the case of monthly benefits under title II  
9 of the Social Security Act for months after December 1967,  
10 on the basis of applications filed after such month, (B) in the  
11 case of lump-sum death payments under such title, with  
12 respect to deaths occurring after such month, and (C) in the  
13 case of applications under section 216(i) of such Act or  
14 under section 103 of the Social Security Amendments of  
15 1965, with respect to applications filed after such month.

16 TRANSFER OF FEDERAL EMPLOYMENT CREDITS

17 SEC. 116. (a) Section 205 of the Social Security Act  
18 is amended by adding to the end thereof the following new  
19 subsection:

20 "Crediting of Pay or Salary Under Civil Service Retirement  
21 or Foreign Service Retirement

22 "(q) (1) Notwithstanding paragraphs (5) and (6) of  
23 section 210(a)—

24 "(A) the basic pay (as defined in section 8331(3)

1 of title 5, United States Code) of an individual attribut-  
2 able to service (other than service described in section  
3 8331 (14) of title 5, United States Code) to which Civil  
4 Service Retirement (Ch. 83, subch. III of title 5, United  
5 States Code) applies and which is performed after June  
6 30, 1966, or  
7 "(B) the basic salary (as determined by the Secre-  
8 tary of State pursuant to regulations) of an individual  
9 attributable to service to which title VIII of the Foreign  
10 Service Act of 1946 applies and which is performed after  
11 June 30, 1966,  
12 shall constitute remuneration for employment under this title  
13 if, after December 31, 1967, such individual is separated by  
14 reason of death, disability, transfer (other than transfer to  
15 service to which such Civil Service Retirement or such For-  
16 eign Service Act of 1946, or the Central Intelligence Agency  
17 Retirement Act of 1964 for Certain Employees applies), or  
18 otherwise, from service to which such Civil Service Retire-  
19 ment or such Foreign Service Act of 1946 applies and  
20 neither such individual nor any of his survivors is entitled  
21 to an annuity (deferred or otherwise) under such Civil Serv-  
22 ice Retirement or such Foreign Service Act of 1946 on the  
23 basis of such individual's service. The preceding provisions  
24 of this paragraph shall not apply with respect to remunera-

1 second month following the month of enactment of the Social  
2 Security Amendments of 1967 and (ii) service performed  
3 outside of the United States by an individual who is not a  
4 citizen or national of the United States.

5 " (2) The Chairman of the Civil Service Commission or  
6 the Secretary of State, as the case may be, shall, at the  
7 request of the Secretary of Health, Education, and Welfare,  
8 furnish him a record of such individual's service, basic pay  
9 and basic salary, together with a certification that such in-  
10 dividual meets the requirements of paragraph (1). Such  
11 report and certification shall be final and conclusive upon the  
12 Secretary of Health, Education, and Welfare. Pay or salary  
13 paid to any individual in any calendar year and included in  
14 any such report shall, in the absence of evidence to the con-  
15 trary, be presumed to have been paid in equal proportions  
16 with respect to all months in such year in which such in-  
17 dividual performed service for such pay or salary, as the case  
18 may be."

19 (b) Section 201 of the Social Security Act is amended  
20 by adding at the end thereof the following new subsection:

21 " (i) (1) Within the 6-month period after the close of  
22 the fiscal year ending June 30, 1968, and within the  
23 6-month period after the close of each fiscal year thereafter,  
24 the Secretary of the Treasury shall transfer to the Federal  
25 Old-Age and Survivors Insurance Trust Fund the Federal

1      Disability Insurance Trust Fund, and the Federal Hospital  
2      Insurance Trust Fund,  
3                 “(A) from the Civil Service Retirement and Dis-  
4      ability Fund, an amount determined by the Secretary of  
5      Health, Education, and Welfare to be equal to the total  
6      of the proportionate costs, attributable to the basic pay  
7      for Federal service credited pursuant to section 205 (q),  
8      of the benefits of all individuals paid at any time during  
9      such fiscal year out of each of such Trust Funds, and  
10         “(B) from the Foreign Service Retirement and  
11      Disability Fund, an amount determined by the Secretary  
12      of Health, Education, and Welfare to be equal to the  
13      total of the proportionate costs, attributable to the basic  
14      salary for Federal service credited pursuant to section  
15      205 (q), of the benefits of all individuals paid at any  
16      time during such fiscal year out of each of such Trust  
17      Funds, and  
18         “(C) the interest on the amount determined under  
19      subparagraphs (A) and (B) from the date of pay-  
20      ment of such benefits from Trust Funds to the date of  
21      such transfer; such rate of such interest for each of such  
22      Trust Funds shall be the average of the rates of interest  
23      for the months of such fiscal year as determined under  
24      the fifth sentence of subsection (d) of this section.

1 In determining the amount to be transferred under subpara-  
2 graphs (A) and (B), the Secretary of Health, Education,  
3 and Welfare shall take into account adjustments required by  
4 overpayments or underpayments made with respect to prior  
5 years and benefits paid indirectly through the financial inter-  
6 change provisions of section 5(k)(2) of the Railroad Re-  
7 tirement Act of 1937.

8 "(2) For purposes of paragraph (1), the proportionate  
9 costs, which are attributable to the pay or salary for Federal  
10 service credited pursuant to section 205(q); of the benefits  
11 of an individual and with respect to which a tax equivalent  
12 has been withheld by the Secretary of the Treasury, pursuant  
13 to a certification by the Chairman of the Civil Service Com-  
14 mission or the Secretary of State, as the case may be, from  
15 his lump-sum credit under Civil Service Retirement or the  
16 Foreign Service Act of 1946, shall be the amount of benefits  
17 paid (either directly from such Trust Fund or indirectly  
18 through the financial interchange provisions of section 5(k)  
19 (2) of the Railroad Retirement Act of 1937) on the basis  
20 of the wages and self-employment income of such individual  
21 multiplied by the fraction—

22 "(A) the numerator of which is the dollar amount  
23 of the basic pay or salary taken into account in deter-  
24 mining such tax equivalent for such individual, and

1                 “(B) the denominator of which is the sum of (i)  
2                 the amount determined under subparagraph (A), plus  
3                 (ii) the dollar amount of such individual's wages and  
4                 self-employment income (computed without regard to  
5                 the basic pay or salary referred to in subparagraph  
6                 (A)), plus (iii) the dollar amount of compensation  
7                 of such individual under the Railroad Retirement Act  
8                 of 1947 which would have been included as wages under  
9                 the Social Security Act if service as an employee under  
10                the Railroad Retirement Act of 1937 after December  
11                31, 1936, had been included in the term ‘employment’  
12                as defined in the Social Security Act.

13                The tax equivalent with respect to an individual means an  
14                amount equal to the taxes which would have been paid (but  
15                which have not been paid) under section 3101 of the Inter-  
16                nal Revenue Code of 1954 with respect to service after  
17                June 30, 1966, of such individual who was subject to Civil  
18                Service Retirement (Ch. 83, subch. III of title 5, United  
19                States Code) or the Foreign Service Act of 1946 if such  
20                individual's basic pay or basic salary, as the case may be,  
21                for that service had at that time constituted remuneration  
22                for employment under this title.”